ABSTRACT OF THE DISCLOSURE

A semiconductor device includes a silicon oxide film (2) formed in a predetermined region on a single crystalline silicon substrate (1) and a gate dielectric film (3) as a thermal oxide film formed by performing thermal oxidation on the surface of the substrate (1) in a region adjacent to the silicon oxide film (2). A polycrystalline silicon (5) (or amorphous silicon) having an oxidized surface is formed on the border between the silicon oxide film (2) and gate dielectric film (3).